

**IN THE UNITED STATES PATENT AND TRADEMARK OFFICE**

In re Patent Application of:	)	Group Art Unit: 2616
	)	
<b>Mototsugu Abe, et al.</b>	)	Examiner: <b>Jamie J. Vent</b>
	)	
Application No. 09/840,939	)	
	)	
Filed: <b>April 24, 2001</b>	)	
	)	
For: APPARATUS AND METHOD FOR	)	
PROCESSING SIGNALS	)	

MAIL STOP AMENDMENT  
Commissioner for Patents  
P.O. Box 1450  
Alexandria, VA 22313-1450

**RESPONSE TO JANUARY 23, 2006 OFFICE ACTION**

Dear Sir:

    This Amendment is submitted in response to the Office Action mailed January 23, 2006.

Applicants respectfully request amendment of the patent application, and reconsideration and allowance of the pending claims.